



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9696]

RIN 1545-BH60

Local Lodging Expenses; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction

SUMMARY: This document contains corrections to final regulations (TD 9696) that were published in the **Federal Register** on October 1, 2014 (79 FR 59112). The final regulations are relating to the deductibility of expenses for lodging when an individual is not travelling away from home (local lodging).

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning October 1, 2014.

FOR FURTHER INFORMATION CONTACT: Peter Ford, at (202) 317-7011 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9696) that are the subject of this correction is under sections 162 and 262 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9696) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9696), that are the subject of FR Doc. 2014-23306, are corrected as follows:

On page 59115, first column, the fourth line of the signature block, the language “Approved: August 22, 2013.” Is corrected to read “Approved: July 11, 2014.”

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